

HOUSE BILL NO. 225

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-SECOND LEGISLATURE - SECOND SESSION

BY REPRESENTATIVE GILLHAM

Introduced: 1/18/22

Referred: Community and Regional Affairs, State Affairs

A BILL

FOR AN ACT ENTITLED

1 "An Act exempting seniors from municipal property tax."

2 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

3 * **Section 1.** AS 29.45.030(e) is amended to read:

4 (e) The real property owned and occupied as the primary residence and
5 permanent place of abode by a resident who is 65 years of age or older or by a
6 resident who is at least 60 years of age and the widow or widower of a person 65
7 years of age or older who qualified for an exemption under this subsection is
8 exempt from taxation. The real property owned and occupied as the primary
9 residence and permanent place of abode by a resident who is [(1) 65 YEARS OF AGE
10 OR OLDER; (2)] a disabled veteran [;] or [(3)] at least 60 years of age and the widow
11 or widower of a disabled veteran [PERSON] who qualified for an exemption under
12 [(1) OR (2) OF] this subsection is exempt from taxation on the first \$150,000 of the
13 assessed value of the real property. A municipality may by ordinance approved by the
14 voters grant an [THE] exemption under this subsection to the widow or widower
15 under 60 years of age of a disabled veteran [PERSON] who qualified for an

exemption under [(2) OF] this subsection or to a resident who is the widow or widower of a person who dies from a service-connected cause sustained while serving as a member of the United States armed forces or as a member of the National Guard. A municipality may, in case of hardship, provide for an exemption under this subsection for a disabled veteran or widow or widower beyond the first \$150,000 of assessed value in accordance with regulations of the department. Only one exemption may be granted for the same property, and, if two or more persons are eligible for an exemption for the same property, the parties shall decide between or among themselves who is to receive the benefit of the exemption. Real property may not be exempted under this subsection if the assessor determines, after notice and hearing to the parties, that the property was conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the assessor may be appealed under AS 44.62.560 - 44.62.570. A municipality shall determine the eligibility requirements and application procedure for an optional exemption provided under this subsection. In this subsection, "widow or widower" means a person whose spouse has died and who has not remarried.

* **Sec. 2.** AS 29.45.050(i) is amended to read:

(i) A municipality may by ordinance approved by the voters exempt from taxation the assessed value that exceeds \$150,000 of real property owned and occupied as a permanent place of abode by a resident who is [(1) 65 YEARS OF AGE OR OLDER; (2)] a disabled veteran, including a person who was disabled in the line of duty while serving in the Alaska Territorial Guard, [;] or [(3)] at least 60 years old and a widow or widower of a resident who was a disabled veteran, including a person who was disabled in the line of duty while serving in the Alaska Territorial Guard [PERSON WHO QUALIFIED FOR AN EXEMPTION UNDER (1) OR (2) OF THIS SUBSECTION].